

DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I declare that:

My residence, post office address, and citizenship are as stated below next to my name. I believe that I am the original, first and sole inventor (if only one name is listed below) or an original, first, and joint inventor (if plural names are listed below) of the subject matter that is claimed and for which a patent is sought on the invention entitled: **MAGNETIC POWDER, A MAGNETIC RECORDING MEDIUM USING THE MAGNETIC POWDER AND A METHOD OF SURFACE TREATING A MAGNETIC POWDER**

☒ the specification of which is attached hereto; OR

☐ was filed as U.S. Patent Application No. _____ on _____ and (if applicable) was amended on _____
AND/OR was filed as International Application No. PCT/JP2004/006481 on 07 May 2004

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above. I acknowledge the duty to disclose information of which I am aware and which is material to the examination of the patent application in accordance with 37 CFR §1.56.

I hereby claim foreign priority benefits under 35 U.S.C. §119(a)-(d) or §365(b) of any foreign application(s) for patent or inventor's certificate, or §365(a) of any PCT International application which designates at least one country other than the United States, listed below and have also identified below, by checking the space, any foreign application for patent or inventor's certificate, or PCT International application having a filing date before that of the application on which priority is not claimed.

Prior Foreign Application(s)

NUMBER	COUNTRY	DAY/MONTH/YEAR FILED	PRIORITY CLAIMED?
JP2003-129766	Japan	08 May 2003	Yes

I hereby claim the benefit under 35 U.S.C. §119(e) of any United States provisional application(s) listed below.

PROVISIONAL APPLICATION NUMBER	FILING DATE

I hereby claim the benefit under 35 U.S.C. §120 of any United States application(s), or §365(c) of any PCT International application designating the United States, listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States or PCT International application in the manner provided by the first paragraph of 35 U.S.C. §112, I acknowledge the duty to disclose information known to me which is material to the patentability as defined in 37 CFR §1.56 which became available between the filing date of the prior application and the national or PCT international filing date of this application.

INTERNATIONAL APPLICATION NUMBER	FILING DATE	STATUS (Patented, Pending, Granted)
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associated with Customer No. 22902, as his attorneys with full power or substitution to prosecute the subject application and to transact all business in the Patent and Trademark Office connected therewith. Send Correspondence to:

CLARK & BRODY, 1090 Vermont Avenue, NW, Suite 250, Washington, DC 20005; Telephone: 202-835-1111; Facsimile: 202-835-1755.

I hereby declare that all statements made herein of my own knowledge are true and that all statement made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first inventor: Kimitaka SATO

Inventor's signature: Kimitaka Sato Date: October 12, 2005

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Citizenship: Japanese

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Full name of second joint inventor, if any: _____

Inventor's signature: _____ Date: _____

Residence: _____

Citizenship: _____

Post Office Address: _____

☐ third and subsequent joint inventors are listed on second sheet